



# State of Wisconsin

## 2009 - 2010 LEGISLATURE

LRB-1211/P7

JK:wlj:ph

DOA:.....Lillethun, BB0278 – Internal Revenue Code update

**FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION**

1     **AN ACT ...; relating to:** the budget.

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***Analysis by the Legislative Reference Bureau***

**TAXATION**

**INCOME TAXATION**

This bill adopts, for state income and franchise tax purposes, certain changes made in the Internal Revenue Code by the following federal laws:

1. Public Law 109-432, the Tax Relief and Health Care Act of 2006.
2. Public Law 110-28, the U.S. Troop Readiness, Veteran's Care, Katrina Recovery, and Iraq Accountability Appropriations Act of 2007.
3. Public Law 110-141, Victims of Events at Virginia Polytechnic Institute and State University Act of 2007.
4. Public Law 110-142, Mortgage Forgiveness Debt Relief Act of 2007.
5. Public Law 110-166, Tax Increase Prevention Act of 2007.
6. Public Law 110-172, Tax Technical Corrections Act of 2007.
7. Public Law 110-234, Food, Conservation, and Energy Act of 2008.
8. Public Law 110-245, Heroes Earnings Assistance and Relief Act of 2008.
9. Public Law 110-289, Housing Assistance Tax Act of 2008.
10. Public Law 110-317, Hubbard Act.
11. Public Law 110-343, Emergency Economic Stabilization Act of 2008.
12. Public Law 110-351, Fostering Connections to Success and Increasing Adoptions Act of 2008.
13. Public Law 110-458, Worker, Retiree, and Employer Recovery Act of 2008.

Under federal law, a business may deduct from its taxable income a percentage of income derived from qualified domestic production activities, regardless of whether those activities occurred in this state. The percentage of income derived from such activities that a business may claim as a deduction is 3 percent in 2005 and 2006, 6 percent in 2007, 2008, and 2009, and 9 percent for 2010 and subsequent years.

Under this bill, the increased deduction for qualified domestic production activities does not apply for state income and franchise tax purposes for taxable years beginning on or after January 1, 2009.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1           **SECTION 1.** 71.01 (6) (n) of the statutes is repealed.

2           **SECTION 2.** 71.01 (6) (o) of the statutes is amended to read:

3           71.01 (6) (o) For taxable years that begin after December 31, 1999, and before  
4 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear  
5 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
6 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
7 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
8 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
9 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
10 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
11 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301  
12 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,  
13 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
14 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections

1       306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections  
2       101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7,  
3       P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
4       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
5       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
6       109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
7       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
8       excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
9       indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
10      101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
11      102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
12      102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
13      13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
14      104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
15      (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
16      105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
17      106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
18      excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
19      107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
20      107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
21      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
22      108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
23      108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
24      of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
25      1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,

1       excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
2       (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844  
3       of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.  
4       110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L.  
5       110-458. The Internal Revenue Code applies for Wisconsin purposes at the same  
6       time as for federal purposes. Amendments to the federal Internal Revenue Code  
7       enacted after December 31, 1999, do not apply to this paragraph with respect to  
8       taxable years beginning after December 31, 1999, and before January 1, 2003,  
9       except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.  
10      106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
11      excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
12      107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
13      107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
14      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
15      P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
16      P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
17      910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
18      1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
19      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
20      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
21      811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
22      8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
23      and P.L. 110-458, and changes that indirectly affect the provisions applicable to this  
24      subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
25      P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.

1       107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),  
2       and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
3       108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
4       section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
5       308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
6       211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
7       109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
8       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
9       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
10      109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
11      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
12      excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for  
13      Wisconsin purposes at the same time as for federal purposes.

14      **SECTION 3.** 71.01 (6) (p) of the statutes is amended to read:

15      71.01 (6) (p) For taxable years that begin after December 31, 2002, and before  
16      January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear  
17      decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
18      Internal Revenue Code as amended to December 31, 2002, excluding sections 103,  
19      104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
20      (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
21      104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
22      431 of P.L. 107-16, and sections 101 and 301 (a) of P.L. 107-147, and as amended by  
23      P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
24      excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
25      108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,

1       316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
2       242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
3       P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
4       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
5       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
6       109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
7       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
8       excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
9       indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
10      101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
11      102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
12      102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
13      13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
14      104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
15      (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
16      105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
17      106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
18      excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
19      107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
20      107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
21      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
22      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
23      excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
24      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
25      108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,

1       1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
2       109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
3       (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
4       811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
5       8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
6       and P.L. 110-458. The Internal Revenue Code applies for Wisconsin purposes at the  
7       same time as for federal purposes. Amendments to the federal Internal Revenue  
8       Code enacted after December 31, 2002, do not apply to this paragraph with respect  
9       to taxable years beginning after December 31, 2002, and before January 1, 2004,  
10      except that changes to the Internal Revenue Code made by P.L. 108-27, excluding  
11      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
12      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
13      108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
14      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
15      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
16      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
17      of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
18      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
19      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
20      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
21      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly  
22      affect the provisions applicable to this subchapter made by P.L. 108-27, excluding  
23      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
24      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
25      108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.

1       108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
2       909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
3       sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
4       of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
5       section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
6       109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
7       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
8       11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes  
9       at the same time as for federal purposes.

10       **SECTION 4.** 71.01 (6) (q) of the statutes is amended to read:

11       71.01 (6) (q) For taxable years that begin after December 31, 2003, and before  
12       January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear  
13       decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
14       Internal Revenue Code as amended to December 31, 2003, excluding sections 103,  
15       104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
16       (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
17       104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
18       431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
19       202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and  
20       as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
21       308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
22       211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
23       108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
24       1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding  
25       section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it

1 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
2 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
3 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
4 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as  
5 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
6 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
7 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
8 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
9 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
10 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
11 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
12 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
13 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
14 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
15 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
16 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
17 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-178,  
18 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
19 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
20 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
21 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
22 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
23 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
24 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
25 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811

1 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
2 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and  
3 P.L. 110-458. The Internal Revenue Code applies for Wisconsin purposes at the same  
4 time as for federal purposes. Amendments to the federal Internal Revenue Code  
5 enacted after December 31, 2003, do not apply to this paragraph with respect to  
6 taxable years beginning after December 31, 2003, and before January 1, 2005,  
7 except that changes to the Internal Revenue Code made by P.L. 108-203, P.L.  
8 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
9 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
10 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
11 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
12 and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
13 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
14 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280,  
15 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,  
16 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and  
17 (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly affect the  
18 provisions applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L.  
19 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
20 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
21 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding  
22 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
23 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
24 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
25 (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding

1 sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221,  
2 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of  
3 P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for  
4 federal purposes.

5 **SECTION 5.** 71.01 (6) (r) of the statutes is amended to read:

6       **71.01 (6) (r)** For taxable years that begin after December 31, 2004, and before  
7 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear  
8 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
9 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,  
10 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
11 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
12 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
13 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
14 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
15 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336,  
16 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L.  
17 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
18 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
19 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
20 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
21 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
22 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
23 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
24 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
25 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding

1       section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected  
2       by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,  
3       P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding  
4       sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
5       excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6       P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,  
7       excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
8       104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
9       105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
10      162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
11      107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
12      101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
13      107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
14      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
15      108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
16      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
17      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
18      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
19      and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
20      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
21      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding  
22      sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
23      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding  
24      sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
25      305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections

1       8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e),  
2       and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue Code applies for  
3       Wisconsin purposes at the same time as for federal purposes. Amendments to the  
4       federal Internal Revenue Code enacted after December 31, 2004, do not apply to this  
5       paragraph with respect to taxable years beginning after December 31, 2004, and  
6       before January 1, 2006, except that changes to the Internal Revenue Code made by  
7       P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
8       1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
9       of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
10      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
11      P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
12      109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
13      109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
14      209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
15      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
16      section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that  
17      indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L.  
18      109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
19      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
20      109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
21      1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
22      109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
23      109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
24      109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
25      209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,

1       excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
2       section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin  
3       purposes at the same time as for federal purposes.

4       **SECTION 6.** 71.01 (6) (s) of the statutes is amended to read:

5       71.01 (6) (s) For taxable years that begin after December 31, 2005, and before  
6       January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear  
7       decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
8       Internal Revenue Code as amended to December 31, 2005, excluding sections 103,  
9       104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
10      (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
11      104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
12      P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
13      sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
14      308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
15      422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
16      1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
17      P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates  
18      to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as  
19      amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
20      109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
21      109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
22      123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
23      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
24      P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and  
25      P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,

1 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,  
2 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
3 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
4 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
5 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
6 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
7 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
8 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
9 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
10 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
11 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
12 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201  
13 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
14 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
15 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
16 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
17 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding  
18 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
19 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
20 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding  
21 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
22 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding  
23 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
24 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections  
25 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172,

1       excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal  
2       Revenue Code applies for Wisconsin purposes at the same time as for federal  
3       purposes. Amendments to the federal Internal Revenue Code enacted after  
4       December 31, 2005, do not apply to this paragraph with respect to taxable years  
5       beginning after December 31, 2005, and before January 1, 2007, except that changes  
6       to the Internal Revenue Code made by P.L. 109-222, excluding sections 101, 207,  
7       209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
8       sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
9       109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
10      and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
11      of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e),  
12      and (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly affect the  
13      provisions applicable to this subchapter made by P.L. 109-222, excluding sections  
14      101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
15      excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101,  
16      104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401,  
17      404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233,  
18      and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section  
19      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes  
20      at the same time as for federal purposes.

21           **SECTION 7.** 71.01 (6) (t) of the statutes is amended to read:

22           71.01 (6) (t) For taxable years that begin after December 31, 2006, and before  
23      January 1, 2008, for natural persons and fiduciaries, except fiduciaries of nuclear  
24      decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
25      Internal Revenue Code as amended to December 31, 2006, excluding sections 103,

1       104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
2       (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
3       104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
4       P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
5       sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
6       308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
7       422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
8       1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
9       P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
10      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
11      207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and  
12      sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
13      305, 307, 401, 404, 417, and 425 of P.L. 109-432, and as amended by P.L. 110-28,  
14      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
15      110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
16      110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
17      110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
18      excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections  
19      301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and  
20      401 of division B, and sections 202, 203, 303, 304, 305, 306, 307, 311, 312, 315, 317,  
21      318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N  
22      (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of  
23      P.L. 110-343, and P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L.  
24      100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
25      101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and

1       110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
2       13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
3       103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections  
4       1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
5       104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
6       106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
7       P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
8       107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
9       of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
10      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
11      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
12      excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
13      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
14      108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
15      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
16      109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
17      section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
18      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
19      109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
20      109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
21      109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
22      123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
23      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
24      P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
25      110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.

1       110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
2       excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding sections  
3       301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and  
4       401 of division B, and sections 202, 203, 303, 304, 305, 306, 307, 311, 312, 315, 317,  
5       318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N  
6       (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of  
7       P.L. 110-343, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin  
8       purposes at the same time as for federal purposes. Amendments to the federal  
9       Internal Revenue Code enacted after December 31, 2006, do not apply to this  
10      paragraph with respect to taxable years beginning after December 31, 2006, and  
11      before January 1, 2008, except that changes to the Internal Revenue Code made by  
12      P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
13      110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and  
14      (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and  
15      (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L.  
16      110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding  
17      sections 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308,  
18      and 401 of division B, and sections 202, 203, 303, 304, 305, 306, 307, 311, 312, 315,  
19      317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N  
20      (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of  
21      P.L. 110-343, and P.L. 110-458, and changes that indirectly affect the provisions  
22      applicable to this subchapter made by P.L. 110-28, excluding sections 8212, 8221,  
23      8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.  
24      110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding  
25      sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding

1       sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082  
2       of P.L. 110-289, P.L. 110-343, excluding sections 301 and 302 of division A, sections  
3       109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B, and sections 202,  
4       203, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512,  
5       702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)  
6       (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, apply for  
7       Wisconsin purposes at the same time as for federal purposes.

\*\*\*\*NOTE: This is reconciled s.71.01 (6) (t). This SECTION has been affected by drafts  
with the following LRB numbers: 1211/P3 and 1214/P2.

8           **SECTION 8.** 71.01 (6) (u) of the statutes is created to read:

9       **71.01 (6) (u)** For taxable years that begin after December 31, 2007, and before  
10      January 1, 2009, for natural persons and fiduciaries, except fiduciaries of nuclear  
11      decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
12      Internal Revenue Code as amended to December 31, 2007, excluding sections 103,  
13      104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
14      (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
15      104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
16      P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
17      sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
18      308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
19      422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
20      1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
21      P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
22      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
23      207, 209, 503, and 513 of P.L. 109-222, section 844 of P.L. 109-280, sections 101, 104,

1       108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,  
2       417, and 425 of P.L. 109-432, sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
3       110-140, and section 11 (b), (e), and (g) of P.L. 110-172, and as amended by P.L.  
4       110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L.  
5       110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding  
6       sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding  
7       sections 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308,  
8       and 401 of division B of P.L. 110-343, and sections 202, 203 as it relates to taxable  
9       years beginning in 2008, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322,  
10      323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal  
11      Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L.  
12      110-351, and P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203,  
13      P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,  
14      P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
15      102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
16      (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
17      103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
18      (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
19      105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
20      106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
21      P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
22      107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
23      107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
24      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
25      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,

1       excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
2       excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
3       108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
4       1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
5       109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
6       section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
7       relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
8       109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.  
9       109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.  
10      109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
11      209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
12      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
13      110-142, P.L. 110-166, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
14      110-172. The Internal Revenue Code applies for Wisconsin purposes at the same  
15      time as for federal purposes. Amendments to the federal Internal Revenue Code  
16      enacted after December 31, 2007, do not apply to this paragraph with respect to  
17      taxable years beginning after December 31, 2007, and before January 1, 2009, except  
18      that changes to the Internal Revenue Code made by P.L. 110-234, excluding sections  
19      15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections  
20      110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.  
21      110-289, P.L. 110-317, P.L. 110-343, excluding sections 301 and 302 of division A,  
22      sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B, and sections  
23      202, 203 as it relates to taxable years beginning in 2008, 303, 304, 305, 306, 307, 311,  
24      312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to  
25      section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711

1 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and changes that  
2 indirectly affect the provisions applicable to this subchapter made by 110-234,  
3 excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245,  
4 excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081  
5 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding sections 301 and 302  
6 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division  
7 B of P.L. 110-343, and sections 202, 203 as it relates to taxable years beginning in  
8 2008, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505,  
9 512, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,  
10 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L.  
11 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

\*\*\*\*NOTE: This is reconciled s. 71.01 (6) (u). This SECTION has been affected by drafts  
with the following LRB numbers: 1211/P3 and 1214/P2.

12           **SECTION 9.** 71.01 (6) (um) of the statutes is created to read:

13           **71.01 (6) (um)** For taxable years that begin after December 31, 2008, for  
14 natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust  
15 or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code  
16 as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.  
17 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
19 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
20 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
21 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
22 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
23 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,

1       1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section  
2       301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
3       (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513  
4       of P.L. 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116,  
5       118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
6       109-432, sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section  
7       11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, sections 15344 and 15345 (a) (1) to  
8       (3) and (6) of P.L. 110-234, sections 110 and 113 of P.L. 110-245, sections 3081 and  
9       3082 of P.L. 110-289, sections 301 and 302 of division A of P.L. 110-343, sections 109,  
10      116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B of P.L. 110-343, and  
11      sections 202, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502,  
12      505, 512, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue  
13      Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and as indirectly  
14      affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
15      101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,  
16      excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
17      103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
18      103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.  
19      104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
20      104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
21      105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
22      excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
23      section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
24      excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
25      107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.

1       108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
2       108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
3       (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,  
4       337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
5       P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
6       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
7       109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
8       sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
9       (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
10      209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844  
11      of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116,  
12      118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
13      109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
14      P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),  
15      and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to  
16      (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
17      110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L.  
18      110-317, P.L. 110-343, excluding sections 301 and 302 of division A, sections 109,  
19      116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B, and sections 202, 303,  
20      304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a)  
21      (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,  
22      708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458. The  
23      Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
24      purposes. Amendments to the federal Internal Revenue Code enacted after

1 December 31, 2008, do not apply to this paragraph with respect to taxable years  
2 beginning after December 31, 2008.

\*\*\*\*NOTE: This is reconciled s.71.01 (6) (um). This SECTION has been affected by  
drafts with the following LRB numbers: 1211/P3 and 1214/P2.

3 **SECTION 10.** 71.05 (6) (a) 21. of the statutes is amended to read:

4 71.05 (6) (a) 21. Any For taxable years beginning after December 31, 2007, and  
5 before January 1, 2009, any amount deducted as income attributable to domestic  
6 production activities under section 199 of the Internal Revenue Code if the  
7 individual claiming the deduction is a nonresident or part-year resident of this state  
8 and if the domestic production activities income is not attributable to a trade or  
9 business that is taxable by this state.

10 **SECTION 11.** 71.05 (6) (a) 22. of the statutes is amended to read:

11 71.05 (6) (a) 22. If For taxable years beginning after December 31, 2007, and  
12 before January 1, 2009, if an individual is a nonresident or part-year resident of this  
13 state and a portion of the amount the individual deducted as income attributable to  
14 domestic production activities under section 199 of the Internal Revenue Code is  
15 attributable to a trade or business that is taxable by this state, the amount deducted  
16 under section 199 for federal income tax purposes and in excess of that amount,  
17 multiplied by a fraction, the numerator of which is the individual's net earnings from  
18 the trade or business that is taxable by this state and the denominator of which is  
19 the individual's total net earnings from the trade or business to which the deduction  
20 under section 199 of the Internal Revenue Code applies.

21 **SECTION 12.** 71.22 (4) (n) of the statutes is repealed.

22 **SECTION 13.** 71.22 (4) (o) of the statutes is amended to read:

1           **71.22 (4) (o)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
3 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue  
4 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
6 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
7 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.  
8 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,  
9 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of  
10 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
11 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
12 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
13 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
14 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,  
15 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
16 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
17 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
18 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
19 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
20 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected in the  
21 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647  
22 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
23 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
24 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
25 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections

1       13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
2       103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
3       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
4       105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
5       106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
6       P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
7       107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L.  
8       107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
9       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
10      109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
11      316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
12      242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,  
13      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
14      and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
15      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
16      P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
17      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
18      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue Code  
19      applies for Wisconsin purposes at the same time as for federal purposes.  
20      Amendments to the federal Internal Revenue Code enacted after December 31, 1999,  
21      do not apply to this paragraph with respect to taxable years beginning after  
22      December 31, 1999, and before January 1, 2003, except that changes to the Internal  
23      Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165  
24      of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
25      107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),

1 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
2 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
3 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
4 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
5 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
6 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
7 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
8 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
9 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
10 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
11 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes  
12 that indirectly affect the provisions applicable to this subchapter made by P.L.  
13 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
14 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
15 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.  
16 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
17 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
18 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)  
19 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
20 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections  
21 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
22 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
23 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,  
24 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,  
25 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and

1       (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time  
2       as for federal purposes.

3           **SECTION 14.** 71.22 (4) (p) of the statutes is amended to read:

4       71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
5       (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
6       December 31, 2002, and before January 1, 2004, means the federal Internal Revenue  
7       Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
8       102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
9       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
10      sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
11      sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding  
12      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
13      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
14      108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
15      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
16      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
17      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
18      of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
19      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
20      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
21      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
22      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected in the  
23      provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647  
24      excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
25      of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.

1       101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
2       110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
3       13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
4       103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
5       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
6       105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
7       106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
8       P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
9       107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
10      107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
11      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
12      109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
13      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
14      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
15      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58,  
16      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
17      and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
18      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
19      P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
20      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
21      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue Code  
22      applies for Wisconsin purposes at the same time as for federal purposes.  
23      Amendments to the federal Internal Revenue Code enacted after December 31, 2002,  
24      do not apply to this paragraph with respect to taxable years beginning after  
25      December 31, 2002, and before January 1, 2004, except that changes to the Internal

1 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
2 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding  
3 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding  
4 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding  
5 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
6 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
7 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding  
8 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
9 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
10 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
11 P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,  
12 and changes that indirectly affect the provisions applicable to this subchapter made  
13 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
14 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
15 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
16 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
17 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
18 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
19 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
20 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
21 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
22 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172,  
23 excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for  
24 Wisconsin purposes at the same time as for federal purposes.

25 **SECTION 15.** 71.22 (4) (q) of the statutes is amended to read:

1           **71.22 (4) (q)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
3 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue  
4 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
7 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16,  
8 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,  
9 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.  
10 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
11 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
12 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
13 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
15 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
16 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
17 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
18 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
19 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and as indirectly affected in the  
20 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647  
21 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
22 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
23 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
24 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.

1       103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
2       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
3       105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
4       106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
5       P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
6       107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
7       107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
8       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
9       109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
10      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
11      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
12      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
13      P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
15      109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
16      1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
17      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
18      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section  
19      11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue Code  
20      applies for Wisconsin purposes at the same time as for federal purposes.  
21      Amendments to the federal Internal Revenue Code enacted after December 31, 2003,  
22      do not apply to this paragraph with respect to taxable years beginning after  
23      December 31, 2003, and before January 1, 2005, except that changes to the Internal  
24      Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections  
25      306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections

1       101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
2       108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
3       1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
4       excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
5       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
6       109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
7       109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
8       P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458,  
9       and changes that indirectly affect the provisions applicable to this subchapter made  
10      by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316,  
11      401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
12      244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
13      109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
14      1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
15      of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
16      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
17      and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28,  
18      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
19      section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin  
20      purposes at the same time as for federal purposes.

21      **SECTION 16.** 71.22 (4) (r) of the statutes is amended to read:

22      71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
23      (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
24      December 31, 2004, and before January 1, 2006, means the federal Internal Revenue  
25      Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.

1       102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
2       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
3       4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
4       431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
5       202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
6       (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
7       910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections  
8       1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
9       109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
10      sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
11      (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
12      209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
13      sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
14      109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
15      and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
16      of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and  
17      P.L. 110-458, and as indirectly affected in the provisions applicable to this  
18      subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)  
19      (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
20      (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
21      101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
22      102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
23      13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
24      104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
25      (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.

1 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
2 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
3 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
4 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
5 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
6 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
7 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
8 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
9 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
10 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
11 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
12 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
13 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
14 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
15 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
16 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
17 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
18 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding  
19 section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458. The Internal Revenue  
20 Code applies for Wisconsin purposes at the same time as for federal purposes.  
21 Amendments to the federal Internal Revenue Code enacted after December 31, 2004,  
22 do not apply to this paragraph with respect to taxable years beginning after  
23 December 31, 2004, and before January 1, 2006, except that changes to the Internal  
24 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
25 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,

excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 17.** 71.22 (4) (s) of the statutes is amended to read:

71.22 (4) (s) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2005, and before January 1, 2007, means the federal Internal Revenue Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.

1       102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
2       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,  
3       4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section  
4       431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and  
5       202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403  
6       (a) of P.L. 108–311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
7       of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
8       1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301  
9       of P.L. 109–73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
10      (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, and as amended by P.L. 109–222,  
11      excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109–222, P.L. 109–227, and  
12      P.L. 109–280, excluding sections 811 and 844 of P.L. 109–280, P.L. 109–432,  
13      excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
14      303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109–432, P.L. 110–28, excluding  
15      sections 8212, 8221, 8233, and 8235 of P.L. 110–28, P.L. 110–141, P.L. 110–142, P.L.  
16      110–172, excluding section 11 (b), (e), and (g) of P.L. 110–172, and P.L. 110–458, and  
17      as indirectly affected in the provisions applicable to this subchapter by P.L. 99–514,  
18      P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
19      821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.  
20      101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,  
21      excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.  
22      103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
23      103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,  
24      excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.  
25      104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.

1       105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
2       162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
3       107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
4       101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
5       107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
6       108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
7       108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
8       108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
9       909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
10      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
11      and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
12      109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
13      105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
14      P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
15      and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
16      844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113,  
17      116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
18      109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
19      P.L. 110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
20      110-172, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin  
21      purposes at the same time as for federal purposes. Amendments to the federal  
22      Internal Revenue Code enacted after December 31, 2005, do not apply to this  
23      paragraph with respect to taxable years beginning after December 31, 2005, and  
24      before January 1, 2007, except that changes to the Internal Revenue Code made by  
25      P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.

1       109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
2       109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
3       209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
4       excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
5       110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and P.L.  
6       110-458, and changes that indirectly affect the provisions applicable to this  
7       subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513  
8       of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of  
9       P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118,  
10      120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
11      P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
12      110-141, P.L. 110-142, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
13      110-172, and P.L. 110-458, apply for Wisconsin purposes at the same time as for  
14      federal purposes.

15      **SECTION 18.** 71.22 (4) (t) of the statutes is amended to read:

16      71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
17      (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
18      December 31, 2006, and before January 1, 2008, means the federal Internal Revenue  
19      Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.  
20      102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
21      sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
22      4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
23      431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
24      202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
25      (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910

1 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
2 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
3 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
4 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
5 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and sections 101, 104, 108, 109,  
6 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and  
7 425 of P.L. 109-432, and as amended by P.L. 110-28, excluding sections 8212, 8221,  
8 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.  
9 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding  
10 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding  
11 sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082  
12 of P.L. 110-289, P.L. 110-343, excluding sections 301 and 302 of division A, sections  
13 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B, and sections 202,  
14 203, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512,  
15 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)  
16 (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, and as  
17 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
18 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
19 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
20 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
21 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
22 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
23 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
24 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
25 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.

1       105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
2       162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
3       107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
4       101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
5       107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
6       108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
7       108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
8       108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
9       909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
10     excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
11     and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
12     109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
13     105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
14     P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
15     and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
16     844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113,  
17     116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
18     109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
19     P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),  
20     and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to  
21     (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
22     110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L.  
23     110-343, excluding sections 301 and 302 of division A, sections 109, 116, 201, 208,  
24     209, 210, 303, 306, 308, and 401 of division B, and sections 202, 203, 303, 304, 305,  
25     311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (A) as it relates

1       to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
2       of division C of P.L. 110-343, and P.L. 110-458. The Internal Revenue Code applies  
3       for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
4       federal Internal Revenue Code enacted after December 31, 2006, do not apply to this  
5       paragraph with respect to taxable years beginning after December 31, 2006, and  
6       before January 1, 2008, except that changes to the Internal Revenue Code made by  
7       P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
8       110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and  
9       (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and  
10      (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L.  
11      110-289, excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-343, excluding  
12      sections 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308,  
13      and 401 of division B, and sections 202, 203, 303, 304, 305, 306, 307, 311, 312, 315,  
14      317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to section 1400N  
15      (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of  
16      P.L. 110-343, and P.L. 110-458, and changes that indirectly affect the provisions  
17      applicable to this subchapter made by P.L. 110-28, excluding sections 8212, 8221,  
18      8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.  
19      110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding  
20      sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding  
21      sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082  
22      of P.L. 110-289, P.L. 110-343, excluding sections 301 and 302 of division A, sections  
23      109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B, and sections 202,  
24      203, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512,  
25      702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)

1       (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and P.L. 110-458, apply for  
2       Wisconsin purposes at the same time as for federal purposes.

\*\*\*\*\*NOTE: This is reconciled s. 71.22 (4) (t). This SECTION has been affected by drafts  
with the following LRB numbers: 1211/P3 and 1214/P2.

3       **SECTION 19.** 71.22 (4) (u) of the statutes is created to read:

4       **71.22 (4) (u)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
5       (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
6       December 31, 2007, and before January 1, 2009, means the federal Internal Revenue  
7       Code as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.  
8       102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
9       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
10      4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
11      431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
12      202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
13      (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
14      of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
15      1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
16      of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
17      (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
18      109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,  
19      120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
20      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, and section 11 (b),  
21      (e), and (g) of P.L. 110-172, and as amended by P.L. 110-234, excluding sections  
22      15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections  
23      110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.

1       110-289, P.L. 110-317, P.L. 110-343, excluding sections 301 and 302 of division A,  
2       sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B of P.L.  
3       110-343, and sections 202, 203 as it relates to taxable years beginning in 2008, 303,  
4       304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a)  
5       (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707,  
6       708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and  
7       as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
8       P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
9       821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
10      101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
11      excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
12      103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
13      103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
14      excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
15      104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
16      105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
17      162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
18      107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
19      101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
20      107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
21      108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
22      108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
23      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
24      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
25      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,

1 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
2 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
3 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
4 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and  
5 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L.  
6 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
7 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
8 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
9 P.L. 110-142, P.L. 110-166, and P.L. 110-172, excluding section 11 (b), (e), and (g) of  
10 P.L. 110-172. The Internal Revenue Code applies for Wisconsin purposes at the same  
11 time as for federal purposes. Amendments to the federal Internal Revenue Code  
12 enacted after December 31, 2007, do not apply to this paragraph with respect to  
13 taxable years beginning after December 31, 2007, and before January 1, 2009, except  
14 that changes to the Internal Revenue Code made by P.L. 110-234, excluding sections  
15 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections  
16 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.  
17 110-289, P.L. 110-317, P.L. 110-343, excluding sections 301 and 302 of division A,  
18 sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division B, and sections  
19 202, 203 as it relates to taxable years beginning in 2008, 303, 304, 305, 306, 307, 311,  
20 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to  
21 section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
22 of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458, and changes that  
23 indirectly affect the provisions applicable to this subchapter made by 110-234,  
24 excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245,  
25 excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081

1 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343, excluding sections 301 and 302  
2 of division A, sections 109, 116, 201, 208, 209, 210, 303, 306, 308, and 401 of division  
3 B of P.L. 110-343, and sections 202, 203 as it relates to taxable years beginning in  
4 2008, 303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505,  
5 512, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,  
6 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, P.L. 110-351, and P.L.  
7 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

\*\*\*\*NOTE: This is reconciled s.71.22 (4) (u). This SECTION has been affected by drafts  
with the following LRB numbers: 1211/P3 and 1214/P2.

8       **SECTION 20.** 71.22 (4) (um) of the statutes is created to read:

9       **71.22 (4) (um)** Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
10 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
11 December 31, 2008, means the federal Internal Revenue Code as amended to  
12 December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
13 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
14 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
15 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
16 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
17 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
18 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
19 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
20 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
21 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
22 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
23 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,

1       120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
2       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e),  
3       and (g) of P.L. 110-172, P.L. 110-185, sections 15344 and 15345 (a) (1) to (3) and (6)  
4       of P.L. 110-234, sections 110 and 113 of P.L. 110-245, sections 3081 and 3082 of P.L.  
5       110-289, sections 301 and 302 of division A of P.L. 110-343, sections 109, 116, 201,  
6       208, 209, 210, 303, 306, 308, and 401 of division B of P.L. 110-343, and sections 202,  
7       303, 304, 305, 306, 307, 311, 312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702  
8       (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6),  
9       707, 708, 710, and 711 of division C of P.L. 110-343, and as indirectly affected in the  
10      provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
11      excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
12      of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
13      101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
14      110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
15      13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
16      103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
17      (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
18      105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
19      106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
20      P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
21      107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
22      107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
23      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
24      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
25      excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,

1       excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
2       P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
3       1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
4       109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
5       section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
6       relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
7       109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.  
8       109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.  
9       109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
10      209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
11      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
12      110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
13      110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
14      110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
15      excluding sections 3081 and 3082 of P.L. 110-289, P.L. 110-317, P.L. 110-343,  
16      excluding sections 301 and 302 of division A, sections 109, 116, 201, 208, 209, 210,  
17      303, 306, 308, and 401 of division B, and sections 202, 303, 304, 305, 306, 307, 311,  
18      312, 315, 317, 318, 321, 322, 323, 324, 502, 505, 512, 702 (a) (1) (A) as it relates to  
19      section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
20      of division C of P.L. 110-343, P.L. 110-351, and P.L. 110-458. The Internal Revenue  
21      Code applies for Wisconsin purposes at the same time as for federal purposes.  
22      Amendments to the federal Internal Revenue Code enacted after December 31, 2008,  
23      do not apply to this paragraph with respect to taxable years beginning after  
24      December 31, 2008.